FORMS MANUAL INSERT **FORM RD 1930-5** Form RD 1930-5 (Rev. 4-97) UNITED STATES DEPARTMENT OF AGRICULTURE Rural Housing Service **BOOKKEEPING SYSTEM - Small Borrower** 19___ City State and 218 Code

This bookkeeping system has been designed for small organizations as a method of recording and maintaining accounting transactions and as the source for preparing the required financial reports.

PROCEDURE FOR PREPARATION

: RD Instructions 1930-C and 1942-A.

PREPARED BY

: Optional use by small organizations.

NUMBER OF COPIES

: One.

SIGNATURES REQUIRED

: None.

DISTRIBUTION OF COPIES

: Copy issued to borrower by field office personnel.